

HONORABLE RONALD B. LEIGHTON

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

EFFIE LIGON, as former Manager of IBIS  
COMPANY TRUST,

Petitioner,

v.

UNITED STATES OF AMERICA, THE  
COMMISSIONER OF INTERNAL  
REVENUE, PAUL R. SHIPLEY #91-02526,  
Revenue Agent, Approving Officer/Group  
Manager,

Respondents.

Case No. C05-5599 RBL

ORDER GRANTING UNITED STATES'  
MOTION TO DISMISS

THIS MATTER comes on before the above-entitled Court upon the United States' Motion to Dismiss.

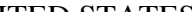
Having considered the entirety of the records and file herein, the Court rules as follows:

The United States filed the instant Motion to Dismiss on November 7, 2005. Pursuant to Local Rule W.D. Wash CR7(d)(3) the motion was noted for December 2, 2005; therefore, petitioner's response to the motion was due on November 28, 2005. Petitioner has failed to file any response to the motion. Pursuant to Local Rule W.D. Wash. CR 7(b)(2), this Court will consider petitioner's failure to file an opposition as an admission that the motion has merit. Furthermore, upon review of the motion, the Court finds that it is well-taken. This Court does not have subject matter jurisdiction over this action. *See* 26 U.S.C. § 7609. Therefore, it is hereby

**ORDERED** that the United States' Motion to Dismiss [Dkt. #6] is **GRANTED**.

The Clerk shall send uncertified copies of this order to all counsel of record, and to any party appearing pro se.

Dated this 9<sup>th</sup> day of December, 2005.

  
RONALD B. LEIGHTON  
UNITED STATES DISTRICT JUDGE